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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th May, 2021.

No.ERTS (S) 5/2019/125. - In exercise of the powers conferred by Section 74 and 75 read with Section 10 of the Indian Stamp Act 1899 (Central Act No. II of 1899), the Government of Meghalaya is hereby pleased to make the following rules further to amend the Meghalaya Stamps (Payment of Duty by means of E-stamping) Rules, 2020 hereinafter referred to as the principal rules, namely:-

1. Short title and commencement.:- (1) These Rules may be called The Meghalaya Stamps (Payment of Duty by means of E-stamping Amendment) Rules, 2021.

(2) They shall come into force at once.

2. Amendment of rule 2.:- In the principal rules in sub-rule (1) of rule 2 (i) clause (i) shall be omitted.

(ii) for the existing clause (j) the following new clause shall be substituted, namely :-

"e-stamp" means an electronically generated impression on paper to denote the payment of stamp duty and includes digital e-Stamp in dematerialized form"

(iii) in the existing clause (k) the words "the information utility and" shall be omitted (iv) clause (n) shall be omitted.

3. Amendment of rule 10. - In rule 10 of the Principal rules, for the existing sub-rule (2) the following new sub-rule shall be substituted, namely:-

"in addition to the discount or commission payable to Central Record Keeping Agency, the Appointing Authority shall also allow deduction of the compulsory duties or taxes payable to the Central or the State Government from the stamp duty collected,"

4. Amendment of rule 17.:- In the existing rule 17 of the principal rules the words "Authorized Collection Centers" shall be omitted.

5. Amendment of rule 19.- In rule 19 of the Principal rules, in sub-rule (1) for the existing clauses (i) and (ii) the following new clause shall be substituted, namely :-

"(i) in case of Stamp duty, collected by way of e-Stamping, the central Record Keeping Agency shall remit the consolidated amount of Stamp duty (less, the prescribed discount or commission and the applicable taxes) to the prescribed head of account of the state, not later than the closing of the next working day, after the day of such collection of the amount of Stamp duty:

Provided that if the Central Record Keeping Agency was prevented by Banking Network outages, disruptions or force majeure from doing so, the said time limit for remitting the amount of Stamp duty shall be extended by a further period of two more days on sufficient reason shown to the satisfaction of the Appointing Authority."

6. Amendment of rule 23,-In rule 23 of the principal rules, in sub-rule (2) for the word "sight" the word "side" shall be substituted.

7. Amendment of rule 31.- In rule 31 of the principal rules.

(i) for the existing sub rule (I) the following new sub-rule shall be substituted namely "The Central Record Keeping Agency" shall electronically receive the application from the Financial Institution for imprint of the digital e-Stamp Certificate for the Non-registrable documents of schedule I of the Indian Stamp Act, 1899, as may be notified by the State Government".

(ii) in the existing sub-rule (2) the words "information Utility or" shall be omitted and for the word "them" the word "it" shall be substituted.

(iii) in the existing sub-rule (3) the words "information Utility or " shall be omitted.

(iv) in the existing sub-rule (4)

(a) for the words "information Utility" occurring between the words "electronically to the" and the words "to imprint" the words "Financial Institution" shall be substituted;

(b) the words "information Utility" occurring between the words "or other account of the" and "Financial Institution" shall be omitted;

(c) between the words "successfully" and "debited" the word "been" shall be inserted.

(v) in the existing sub-rule (6) for the word and number "From-5" the word, and number "Form-5" shall be substituted.

8. Amendment of rule 32.- In rule 32 of the principal rules one of the words "of the system" occurring twice, shall be omitted.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.